



STATE BOARD OF EQUALIZATION

BOARD PROCEEDINGS DIVISION (MIC: 81)
450 N STREET, SACRAMENTO, CALIFORNIA
(P. O. BOX 942879, SACRAMENTO, CA 94279-0001)
TELEPHONE (916) 445-4394
FAX (916) 324-3984
www.boe.ca.gov

JOHAN KLEHS
First District, Hayward

DEAN ANDAL
Second District, Stockton

CLAUDE PARRISH
Third District, Torrance

JOHN CHIANG
Fourth District, Los Angeles

KATHLEEN CONNELL
State Controller, Sacramento

****2nd REVISION****

PUBLIC AGENDA NOTICE

STATE BOARD OF EQUALIZATION MEETING
JUNE 20-21, 2001
450 N STREET, CAPITOL SQUARE, SACRAMENTO

JAMES E. SPEED
Executive Director

WEDNESDAY, JUNE 20, 2001 - BOARD COMMITTEE MEETINGS*

Board Committees Convene at 1:30 p.m.

***Property Tax Committee – Dr. Connell, Chair - Room 121**

Mr. Richard Johnson, Staff - (916) 445-1516

Assessment of Artificial Satellites; Jurisdiction to Assess the Property of Companies Selling Electricity; Property Tax Rule 21, Taxable Possessory Interests – Valuation

***Legislative Committee - Mr. Klehs, Chair - Room 122**

Ms. Margaret Shedd, Staff - (916) 322-2376

Pending and Proposed Legislation Affecting Board Programs

***Customer Services & Administrative Efficiency Committee - Mr. Chiang, Chair- Room 121**

Mr. Bob Austin, Staff - (916) 445-8677

AB 990 Implementation Progress; Document Translation Program Plan for Fiscal Year 2001-02

***Business Taxes Committee Mr. Parrish, Chair – Room 121**

Mr. Ramon Hirsig, Staff - (916) 445-1441

Proposed Regulatory Changes Regarding Application of Tax to Leases of Chemical Toilets (Regulation 1660, Leases of Tangible Personal Property – in General); Proposed Revisions to Compliance Policy and Procedures Manual Chapter 5, Returns

Board Convenes Upon Adjournment of the Business Taxes Committee

• Public Hearings

Timber Harvest Values - On or before June 30, 2001, the Board will estimate the immediate harvest value and adopt schedules for each species or subclassification of timber harvested between July 1 and December 31, 2001 (Section 38204 (a), Revenue and Taxation Code)

Proposed Amendment to Regulation 1574, Vending Machines - Regulation 1574 is proposed to be amended to interpret and make specific Civil code Section 1574. The amendment and adoptions are necessary to specify that taxable vending machine sales are presumed to be made on a tax-included basis, to add the cold food factor formula to the regulation and to provide for calculation of the factor in 0.125% increments, and to delete obsolete provisions.

Proposed Amendment to Regulation 1705.1, Innocent Spouse Relief from Liability - Regulation 1705.1, Innocent Spouse Relief from Liability is proposed to be amended to interpret and make specific Revenue and Taxation Code section 6456. The amendment and adoptions are necessary to clarify that innocent spouse relief is not available while the spouses are still married and living together, to require notification to the non-claiming spouse of the innocent-spouse claim, and to conform the regulation to the enactment of AB 2898 (Stats. 2000, Ch. 1052, § 1).

- Corporate Franchise and Personal Income Tax Appeals Hearings
- Business Taxes Appeals Hearings

THURSDAY, JUNE 21, 2001 - BOARD MEETING****Board Convenes at 9:30 a.m. - Room 121**

- CLOSED SESSION: Potential Litigation: San Luis Obispo County (Govt. Code § 11126 (e)); Settlements (R & T Code § 7093.5, 7093.5(b)(3), 30459.1 and 50156.11); Personnel Matters (Govt. Code § 11126 (a))
- Special Presentation: Presentation of Retirement Resolution
- Administrative Session: Executive Director's Report; Equal Employment Office Function; Return Processing Automation Project (RPAP); 2001-02 Tobacco Products Tax Rate Setting; Proposal for Expanding the Investigations Division; Board Committee Reports; **CONSENT:** Retirement Resolutions; Adoption of Board Meeting Minutes; Extensions of Time for Filing Local Assessment Rolls
- Chief Counsel Matters: Authorization to Publish Rule 305.3, Application for Equalization under Revenue and Taxation Code section 469
- Business Taxes Non-Appeal Matters: Action on Matters Previously Heard or Submitted for Decision Without Hearing; Redeterminations; Credits, Cancellations or Claims for Refunds; Relief of Penalty; Petitions for Rehearing
- Corporate Franchise and Personal Income Tax Non-Appeal Matters: Action on Matters Previously Heard or Submitted for Decision Without Hearing; Petitions for Rehearing
- Homeowner and Renter Property Tax Assistance Matters: Action on Matters Previously Heard or Submitted for Decision Without Hearing; Petitions for Rehearing
- Special Taxes Matters: Credits, Cancellations or Claims for Refunds
- Business Taxes Appeals Hearings

Gary Evans, Acting Chief
Board Proceedings Division

*Public comment on any committee agenda item will be accepted at the beginning of the committee meeting.

**Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.

If substantial revisions to the published text of the regulations are approved at the hearing, the regulations will be re-published for a new hearing date. If only revisions sufficiently related to the published text of the regulations are approved, a notice containing these revisions will be mailed to those persons that commented orally or in writing or that asked to be informed of such revisions. The notice will be mailed at least 15 days prior to the scheduled Board adoption of the regulations to allow them time for additional comments.

Agenda items occur sequentially. When circumstances warrant, the Chairman may modify the order of items as they appear on the agenda. Any committee agenda item may be brought to the Board at its next meeting. The hearing location is accessible to the disabled. If you require special assistance, please contact Gary Evans at (916) 445-4394 to make special arrangements.